

B 210A (Form 210A) (12/09)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re Lehman Brothers Holdings Inc., et al., Debtors

Case No. 08-13555 (JMP)
(Jointly Administered)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice, pursuant to the Evidence of Transfer of Claim attached hereto as Exhibit 1.

Esca Co., Ltd.
Name of Transferee

Lehman Brothers Japan Inc.
Name of Transferor

Name and Address where notices to transferee should be sent:

7-1, Tsubaki-cho, Nakamura-ku,
Nagoya-shi, Aichi, 453-0015, JAPAN
managing director Katsuya Honma

Court Claim # (if known): 62783

Amount of Claim (total filed): \$2,084,741,055.00

Amount of Claim (transferred): \$3,873,356.00

Date Claim Filed: 11/2/09

Debtor: Lehman Brothers Holdings Inc.

Phone: +81-52-452-1181
Last Four Digits of Acct #: _____

Phone: +81 3-6440-5339
Last Four Digits of Acct. #: _____

Name and Address where transferee payments should be sent (if different from above):

Same as above

Phone: _____
Last Four Digits of Acct #: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: _____

Transferee

Date: 09.12.2011

*Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both.
18 U.S.C. §§ 152 & 3571.*

EXHIBIT 1

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

Lehman Brothers Japan Inc., with offices located at Roppongi Hills Mori Tower 37 F, 6-10-1 Roppongi, Minato-ku, Tokyo, 106-6137, Japan ("Transferor"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably transferred and assigned to Esca Co., Ltd., its successors and assigns, with offices located at 7-1, Tsubaki-cho, Nakamura-ku, Nagoya-shi, Aichi, 453-0015, JAPAN ("Transferee"), all right, title and interest in and to the claims of Transferor against Lehman Brothers Holdings Inc. docketed as Claim No. 62783 in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555 (JMP) (Jointly Administered), solely to the extent of an undivided \$3,873,356.00 portion thereof (the "Claim"), relating to the following securities referenced on the Schedule thereto:

International Securities Identification Number (ISIN)	Blocking Reference	Instrument Type	Position	Currency	Valuation – Underlying Currency Amount	FX Rate at 15 September 2008	Valuation – USD Equivalent	Includes Coupon Interest Accrual
XS0310885933	6045572	Floating	100,000,000	JPY	100,000,000	0.0095	949,352	-
XS0338518045	6045702	Floating	100,000,000	JPY	108,000,000	0.0095	1,025,300	Yes
XS0353499790	6045767	Floating	100,000,000	JPY	100,000,000	0.0095	949,352	-
XS0368576848	6045818	Floating	100,000,000	JPY	100,000,000	0.0095	949,352	-

*The information in the chart above is extracted from Lehman Securities Programs Proof of Claim 62783 made by Lehman Brothers International (Europe)(in administration) ("LBIE") file-stamped November 2, 2009. The amounts in LBIE's claim represent the total valuation for each security. In cases where the same security was held by multiple customers, amounts have been allocated on a pro-rata basis according to each customer's position as of September 15, 2008.

Transferor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing the assignment evidenced by this Evidence of Transfer of Claim as an unconditional assignment and Transferee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Transferee.

IN WITNESS WHEREOF, dated as of the 14th day of September, 2011

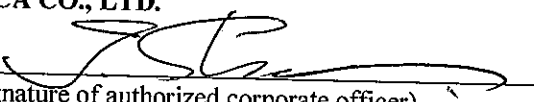
LEHMAN BROTHERS JAPAN INC.

By: _____
(Signature of authorized corporate officer)



Name:
Title: **Representative Liquidator Masaki Kanehyo**
Tel: **+81-3-6365-8801**

ESCA CO., LTD.

By: 
(Signature of authorized corporate officer)

Name: Takahiro Shono
Title: the president
Tel.: +81-52-452-1181